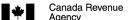
## CAPITAL GAINS ON GIFTS OF CERTAIN CAPITAL PROPERTY



 Agence du revenu du Canada

Use this form if, in 2009, you donated any of the following types of properties to a registered charity or other qualified donee:

• a share, debt obligation, or right listed on a designated stock exchange\*; • a share of the capital stock of a mutual fund corporation; • a unit of a mutual fund trust; • a prescribed debt obligation; • an interest in a related segregated fund trust; or • ecologically sensitive land (including a covenant, an easement, or in the case of land in Quebec, a real servitude)\*\*.

Under proposed changes, if there is no advantage in respect of the gift, the full amount of the capital gain realized on the gift is eligible for an inclusion rate of **zero**. However, if there is an advantage, only a portion of the capital gain is eligible for the inclusion rate of zero. The remainder is subject to an inclusion rate of **50%**. For more information, see Pamphlet P113, *Gifts and Income Tax*.

- \* An inclusion rate of zero may be applied to any capital gain realized on the exchange of shares of the capital stock of a corporation for publicly listed securities that are then donated. See Pamphlet P113, *Gifts and Income Tax*, for conditions that must be met in order to be eligible for this treatment. In cases where the exchanged property is a partnership interest (other than a prescribed interest in a partnership), a special calculation is required to determine what the capital gain will be. This amount should be reported directly at line 174 of Schedule 3. For more information on this calculation, see Pamphlet P113.
- \*\* For donations of ecologically sensitive land to a private foundation, the inclusion rate of zero does not apply.

You or your spouse or common-law partner may be able to claim a non-refundable tax credit for these gifts. For more information, see Pamphlet P113, *Gifts and Income Tax*. Include this form with your return. If you need more space, attach a separate sheet of paper.

Publicly tra		her shares and											(7)		(8)		
mutual fund	d units	(1)	(2) Proceeds of disposition		(3) Adjusted cost base		(4)	(5) Gain (column 2 minus columns 3 and 4)		(6)		Gain eligible for 0% inclusion rate (column 5 × column 6 divided by column 2)		inclusion rate (column 5 minus			
Number	Name of fund/corporation and class of shares						Year of acquisition			Outlays and expenses (from dispositions)	Eligible amount of gift					(colun	
				+								+		+	+		
				+								+		+			
	Total 6822 = Total 68										3 =	]=		=		1 See Note	
and other properties (including ecologically sensitive land)			(1)	(1) (2)				(4)	(5)		(6)	Gain	Gain eligible for 0%		Gain subject to 50%		
Face value	Maturity date	Name of issuer	Year of acquisition	of Proceed		(3) Adjusted cost base			Gain (column 2 minus columns 3 and 4)		Eligible amoun	inclusion rate (column 5 × column divided by column 2)					
				+								+		_	<b>L</b>		
				+								+		4	<u> </u>		
Address or l	legal description		+								+		4	+			
		-	Total 6824	=							Total 682	5 =		=	=		2 See Note

Note: Include the amount from line 1 of column 8 in the total on line 132 of Schedule 3, and include the amount from line 2 of column 8 in the total on line 153 of Schedule 3.

